

## Article - Estates and Trusts

[\[Previous\]](#)[\[Next\]](#)

§11–110.

(a) (1) A will or trust of a decedent who dies after December 31, 2009, and before January 1, 2011, that contains a formula referring to the “unified credit”, “estate tax exemption”, “applicable exemption amount”, “applicable credit amount”, “applicable exclusion amount”, “generation–skipping transfer tax exemption”, “GST exemption”, “marital deduction”, “maximum marital deduction”, or “unlimited marital deduction”, or similar words or phrases relating to the federal estate tax or generation–skipping transfer tax or that measures a share of an estate or a trust based on the amount that can pass free of federal estate taxes or the amount that can pass free of federal generation–skipping transfer taxes, or that is otherwise based on a similar provision of federal estate tax or generation–skipping transfer tax law, shall be deemed to refer to the federal estate tax or generation–skipping transfer tax laws as they applied with respect to estates of decedents dying or generation–skipping transfers made on December 31, 2009.

(2) This subsection does not apply to a will or trust that:

(i) Is executed or amended after December 31, 2009; or

(ii) Manifests an intent that a contrary rule shall apply if the decedent dies on a date on which there is no then applicable federal estate tax or generation–skipping transfer tax.

(3) The reference to January 1, 2011, in this subsection shall, if a federal estate tax or generation–skipping transfer tax becomes applicable before that date, be construed to refer instead to the first date on which the tax becomes applicable.

(b) (1) The personal representative or any interested person under a will or other instrument may bring a proceeding to determine whether the decedent intended that the references described in subsection (a) of this section be construed with respect to the law as it existed after December 31, 2009.

(2) A proceeding under this subsection shall be commenced within 1 year after the death of the testator or grantor.

[\[Previous\]](#)[\[Next\]](#)